

DAS-FISCAL (1151) BUDGET

DEPT: DAS-Fiscal

UNIT NO. 1151
FUND: General - 0001**Budget Summary**

Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Variance
Expenditures					
Personnel Costs	\$2,723,331	\$2,323,998	\$1,792,571	\$1,611,785	(\$180,786)
Operation Costs	\$85,056	\$23,352	\$89,148	\$84,896	(\$4,252)
Debt & Depreciation	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	(\$541,080)	(\$359,061)	(\$589,199)	(\$198,930)	\$390,269
Total Expenditures	\$2,267,307	\$1,988,288	\$1,292,520	\$1,497,751	\$205,231
Revenues					
Direct Revenue	\$0	(\$3,791)	\$0	\$0	\$0
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	(\$3,791)	\$0	\$0	\$0
Tax Levy					
Tax Levy	\$2,267,307	\$1,992,079	\$1,292,520	\$1,497,751	\$205,231
Personnel					
Full-Time Pos. (FTE)	43	43	13	12.3	-0.7
Seas/Hourly/Pool Pos.	1	1	0	0	0
Overtime \$	\$0	\$2,842	\$0	\$0	\$0

Department Mission: The Fiscal Affairs Division of the Department of Administrative Services (DAS-Fiscal) provides high quality, efficient and responsive management, financial services and administrative business functions to the County Executive, County Board and County departments to enable the delivery of financially sound and effective services to the community.

Department Description: DAS-Fiscal includes three sections that provide distinct services: the DAS Management Section provides leadership, management services and policy direction for all DAS divisions; the Office of Performance, Strategy and Budget section (formerly Fiscal & Strategic Services) provides assistance to departments and policymakers in the development and tracking of performance measures and overall strategic implementation, analyzes policy and fiscal issues at the National, State and Local levels that impact the County financially, and assist the County Executive in the development of the Recommended Budget; and the Reimbursement section manages the County's collections contract, which includes the Tax Refund Intercept Program (TRIP), and assists departments in the development of sound billing practices.

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Strategic Program Area 1: DAS Management

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
Total DAS Employees Managed	280.2*	262.5	273.0

* = 2012 Budgeted Staffing Level

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$329,848	\$317,058	(\$168,148)	\$0	\$168,148
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$329,848	\$317,058	(\$168,148)	\$0	\$168,148
FTE Positions	2	2	3	3	0

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this Service			

Strategic Implementation:

This service area will continue to provide leadership and overall strategic and policy guidance for all DAS divisions, and will assist policymakers in Countywide strategic, policy, and fiscal issues. Expenditures in this program total \$482,761 and are charged out to DAS divisions. The 2014 staffing level includes 3.0 FTE positions, unchanged from the 2013 Adopted Budget. Tax Levy increases by \$168,148 based on a reduction in the crosscharge to other DAS Divisions by the same amount due to technical adjustments to better reflect actual costs. Service and commodity expenditures are unchanged from 2013. Crosscharges decline by \$30,257 from 2013 to \$29,666 mainly due to the elimination of the Central Service Allocation which was budgeted at \$32,776.

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Strategic Program Area 2: Performance, Strategy & Budget

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
Number of Budgets Produced	2	2	2
Organizational Budgets	74	83	82
Total Budget Expenditure Dollars	\$1,227,294,103	\$1,356,107,751	\$1,306,950,613

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$1,465,321	\$1,260,710	\$1,572,392	\$1,352,964	(\$219,428)
Revenues	\$0	\$28	\$0	\$0	\$0
Tax Levy	\$1,465,321	\$1,260,682	\$1,572,392	\$1,352,964	(\$219,428)
FTE Positions	15.6	15.6	9.2	8	(1.2)

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Bond Agency Rating	Fitch IBCA: AA+ Moody's: Aa2 S&P: AA	Fitch IBCA: AA+ Moody's: Aa2 S&P: AA	Fitch IBCA: AA+ Moody's: Aa2 S&P: AA
Win GFOA Dist. Budget Pres. Award	No	No	Yes
Satisfaction Survey	N/A	N/A	N/A

Strategic Implementation:

The former Fiscal & Strategic Services section is re-named the Office of Performance, Strategy and Budget (PSB) to illustrate a focus on comprehensive performance management and performance-based budgeting, and implementation of countywide strategic planning. Three performance measures are created for this service in 2014: maintain the County's bond ratings with a long-term goal of improvement, win the Distinguished Budget Presentation Award from the Government Finance Officers of America (GFOA) for the 2014 budget narrative, and to develop a customer satisfaction survey of County departments and policymakers, results of which will be included in the 2015 budget.

One re-titled position of Director of Performance Strategy & Budget will provide management and strategic leadership of the Office. The remaining budget staff includes one Strategic Asset Management Coordinator, four Fiscal and Management Analyst positions, one Fiscal Analyst position and one administrative position; one mid-level management position is unfunded. Two budget coordinator positions are abolished in 2014.

Operating costs are largely unchanged. In 2014 the PSB will facilitate a cross-departmental lean workgroup that will examine administrative and other service processes to identify efficiencies in operations.

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UNIT NO. 1151
FUND: General - 0001**Strategic Program Area 3: Reimbursement****Strategic Outcome: High Quality, Responsive Services**

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
# Active TRIP Accounts	39,575	39,575	39,250

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	(\$4,728)	\$47,164	(\$111,724)	\$144,787	\$256,511
Revenues	\$0	(\$3,818)	\$0	\$0	\$0
Tax Levy	(\$4,728)	\$50,982	(\$111,724)	\$144,787	\$256,511
FTE Positions	0	1	1	1.3	0.3

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

To reduce costs and improve flexibility one position of FTE Fiscal Analyst – NR will retain responsibility for management of the TRIP/Collections contract, administrative/tracking functions associated with outstanding debts, and assistance with other administrative functions within DAS-Fiscal. The position will take over these duties from the Administrative Coordinator-Reimbursement is abolished effective April 1, 2014. The tax levy increase represents a shift from customer departments, which were formerly crosscharged the costs of administering the collections program. As part of the countywide effort to reduce crosscharging as explained in the Expenditure Summary section, these charges are eliminated except in two cases; only the Departments of Child Support Services (\$2,591) and Family Care (\$4,003) are charged for the proportionate share of this service's costs, as they generate revenue offsets of 66% and 100%, respectively.

For 2014, collections services continue to be provided by Professional Placement Services utilizing their contract with the State of Wisconsin as a preferred provider. The contract is being included in the 2014 Budget in lieu of review and approval by the County Board during the 2014 fiscal year. Total countywide Tax Refund Intercept Program (TRIP) revenues decline by \$38,284 from the 2013 Adopted Budget to \$601,807, based on 2013 year-to-date activity. This revenue continues to be budgeted in the customer departments.

Contracts		
Description	Vendor	Amount
Collections Services	Professional Placement Services	*\$0

* = Expenditure Amount is \$0 because the contract is contingency based, where the vendor retains a portion of collected revenue as payment.

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DAS-Fiscal Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Adm Coord Reimbursement	1	0.3	-.7	Abolish effective 4-1-14
Admin Spec - Fiscal Affairs NR	0	1	1	Create
Asst Fiscal Budget Admin	1	0	-1	Unfund
Dir of Operations	1	1	0	
Director of PSB	0	1	1	Retitle
Exdir3-Dir Doa	1	1	0	
Exdir3-Fiscal And Budgetadm	1	0	-1	Retitle
Fiscal & Perf Mgmt Coord	1	1	0	
Fiscal & Strategic Asset Coord	1	1	0	
Fiscal & Strategic Plan Coord	1	1	0	
Fiscal Analyst	1	0	-1	2013 Action
Fiscal Analyst - NR	0	2	2	1.0 2013 Action, 1.0 Create
Fiscal Mgt Analyst 1	1	1	0	
Fiscal Mgt Analyst 2	0	2	2	Fund
Fiscal Mgt Analyst 3	2	1	-1	Unfund
Salary Adjustment	0.2	0	-0.2	
Senior Exec Asst DAS	1	1	0	
TOTAL	13.2	16.3	3.1	

Legacy Health Care and Pension Expenditures				
2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Variance
\$838,291	\$749,994	\$293,640	\$489,016	\$195,376